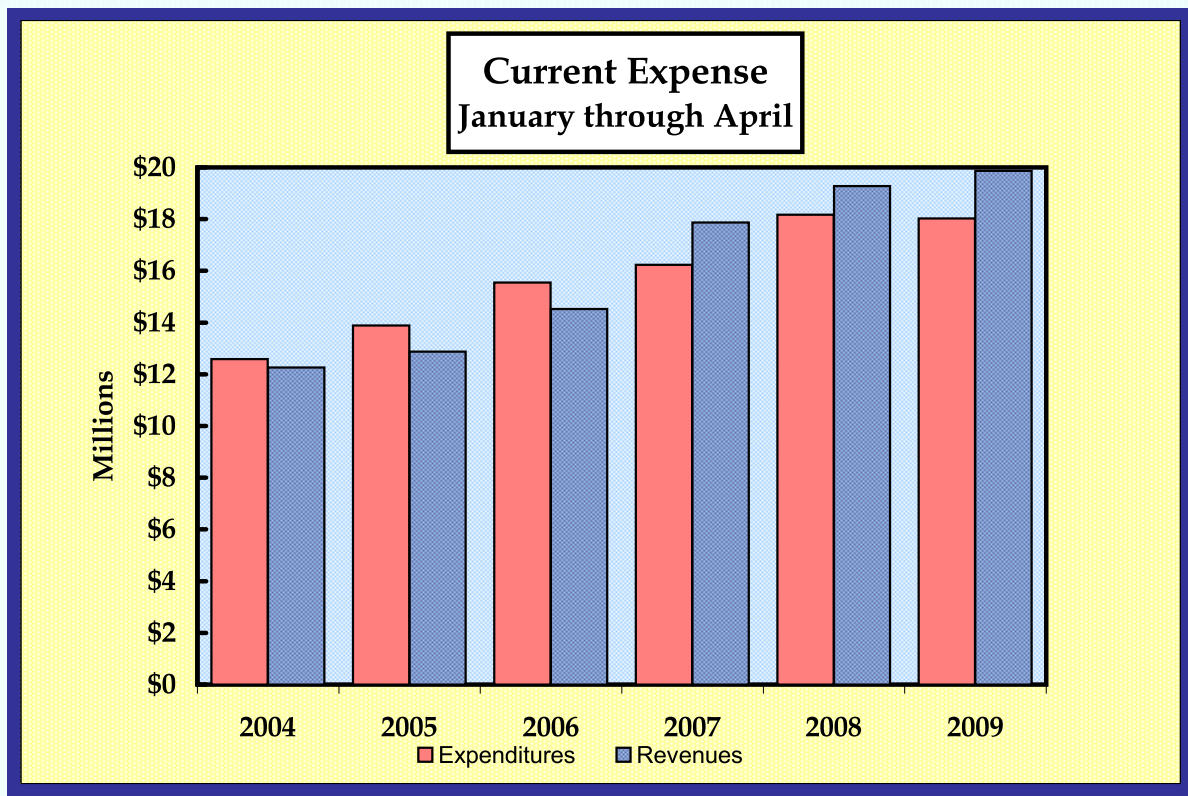


BENTON COUNTY, WASHINGTON

Monthly Financial Report



**For the Period Ended
April 30, 2009**

**Financial Report Prepared
by the Benton County Auditor's Office**

**County Auditor: Bobbie Gagner
Chief Accountant: Van H. Petty**

BENTON COUNTY, WASHINGTON

Monthly Financial Report

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April 2009

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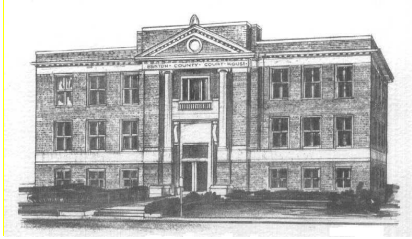
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BENTON COUNTY

BOBBIE GAGNER, AUDITOR

Brenda K. Chilton, Chief Deputy Auditor
Van H. Pettey, CPA, Chief Accountant
Patti McKelvy, Licensing/Recording Supervisor
Stuart Holmes, Election Supervisor

DATE: May 11, 2009

TO: Board of County Commissioners

FROM: Van H. Pettey, Chief Accountant

RE: Financial Report for the Month ended April 30, 2009.

The Benton County Auditor's Office has compiled the accompanying balance sheet and the related statements of income and expenditures.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they could influence a user's conclusions about the County's financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial summary for the month ended April 30, 2009: revenues are at \$19,864,036 and expenditures are at \$18,028,155.

With respect to last year, revenues increased 3.1%, or \$590,897 to \$19,864,036 for 2009, compared to \$19,273,138 for 2008. Expenditures decreased 0.8%, or \$138,054 to \$18,028,155 for 2009, compared to \$18,166,209 for 2008.

With respect to this year's budget expectations, with 33.3% of the year completed, revenues are at 37.3% of original budget plus supplements and, expenditures are at 33.7% of original budget plus supplements.

If you have any questions regarding any of the information provided, please give me a call.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Balance Sheet

Period Ended April 30, 2009 (With Comparative Totals for Period Ended April 30, 2008)

	2009	2008	Increase (Decrease)	% Increase (Decrease)
ASSETS				
Cash	\$13,337,163	\$14,297,441	(\$960,279)	(6.7)%
Petty Cash	36,400	36,200	200	0.6%
Taxes Receivable	9,846,963	9,252,945	594,018	6.4%
Due from Other Governmental Units	981,199	1,338,366	(357,167)	(26.7)%
Total Assets	<u>\$24,201,725</u>	<u>\$24,924,952</u>	<u>(\$723,227)</u>	<u>(2.9)%</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accrued Wages Payable	\$2,597,514	\$2,439,068	\$158,446	6.5%
Deferred Revenue	9,846,963	9,252,945	594,018	6.4%
Total Liabilities	<u>12,444,477</u>	<u>11,692,013</u>	<u>752,465</u>	<u>6.4%</u>
FUND BALANCE				
Reserve for Petty Cash	36,400	36,200	200	0.6%
Unreserved Fund Balance	11,720,847	13,196,739	(1,475,892)	(11.2)%
Total Fund Balance	<u>11,757,247</u>	<u>13,232,939</u>	<u>(1,475,692)</u>	<u>(11.2)%</u>
Total Liabilities and Fund Balance	<u>\$24,201,725</u>	<u>\$24,924,952</u>	<u>(\$723,227)</u>	<u>(2.9)%</u>

BENTON COUNTY, WASHINGTON

Current Expense

Monthly Accruals and Receivables Aging

Period Ended April 30, 2009

	Current	30 Days	60 Days	Total
Outstanding Jail Contract Billings (1 & 2)	\$634,281	\$145,488	\$0	\$779,769
Outstanding City Work Release Billings (3)	10,111	0	0	10,111
Outstanding D.O.E. Contract Billings (4)	80,013	0	0	80,013
Outstanding Law Enforcement Billings (5)	26,080	0	0	26,080
Outstanding Work Crew Billings (6)	17,101	11,333	0	28,434
Outstanding District Court Billings (7)	19,408	0	0	19,408
Outstanding Superior Court Billings (8)	37,384	0	0	37,384
Total	\$824,378	\$156,821	\$0	\$981,199

NOTE: This table includes the following:

- 1) Jail contract billings associated with the cities of Kennewick, W. Richland, Prosser and Richland.
- 2) Jail contract billings associated with Federal Marshals, ICE and DOC.
- 3) Work Release and Indigent Monitoring for the cities of Kennewick, W. Richland, Prosser and Richland.
- 4) DOE Sheriff contract billings.
- 5) Law enforcement contracts with Benton City and Energy Northwest.
- 6) Sheriff Work Crew billings.
- 7) District Court billings to the cities of Kennewick, W. Richland, Prosser and Richland.
- 8) Franklin County Superior Court billing.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Period Ended April 30, 2009 (With Comparative Totals for Period Ended April 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
REVENUES				
Taxes	\$10,916,578	\$10,867,573	\$49,006	0.5%
Licenses and Permits	19,704	11,728	7,976	68.0%
Intergovernmental Revenues	4,380,911	4,137,829	243,082	5.9%
Charges for Services	1,309,843	1,373,259	(63,416)	(4.6)%
Fines and Forfeitures	813,624	760,768	52,856	6.9%
Miscellaneous Revenues	303,020	738,169	(435,149)	(58.9)%
Total Revenues	17,743,680	17,889,326	(145,645)	(0.8)%
EXPENDITURES				
General Government Services	6,909,711	7,038,032	(128,321)	(1.8)%
Public Safety	8,128,947	7,717,050	411,897	5.3%
Physical Environment	462,260	431,498	30,762	7.1%
Economic Environment	201,471	202,689	(1,218)	(0.6)%
Mental and Physical Health	192,780	186,530	6,251	3.4%
Culture and Recreation	164,408	155,932	8,476	5.4%
Capital Outlay	391,950	384,319	7,631	2.0%
Total Expenditures	16,451,529	16,116,050	335,479	2.1%
Excess (Deficiency) of Revenues over Expenditures	1,292,152	1,773,276	(481,124)	(27.1)%
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	(1,110)	41,320	(42,430)	(102.7)%
Transfers In	2,121,465	1,342,492	778,973	58.0%
Transfers Out	(1,576,627)	(2,050,159)	473,533	(23.1)%
Total Other Financing Sources (Uses)	543,728	(666,347)	1,210,075	(181.6)%
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	1,835,880	1,106,929	728,951	65.9%
Fund Balance, January 1	9,921,367	12,126,011	(2,204,644)	(18.2)%
Fund Balance, April 30	\$11,757,247	\$13,232,940	(\$1,475,692)	(11.2)%

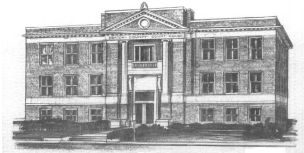
BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Revenues

Period Ended April 30, 2009 (With Comparative Totals for Period Ended April 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
TAXES				
General Property Taxes	\$7,973,133	\$7,731,465	\$241,668	3.1%
Retail Sales and Use Taxes	2,384,262	2,320,233	64,029	2.8%
Excise Taxes	107,626	429,870	(322,243)	(75.0)%
Interest and Penalty on Taxes	451,557	386,005	65,552	17.0%
Total Taxes	10,916,578	10,867,573	49,006	0.5%
LICENSES AND PERMITS				
Business Licenses and Permits	0	0	0	na
Non-Business Licenses and Permits	19,704	11,728	7,976	68.0%
Total Licenses and Permits	19,704	11,728	7,976	68.0%
INTERGOVERNMENTAL REVENUES				
Federal Grants	0	(3,156)	3,156	(100.0)%
Federal Shared Revenues	86	0	86	na
Federal Indirect Grants	178,999	155,782	23,216	14.9%
State Grants	126,589	238,519	(111,930)	(46.9)%
State Shared Revenues	0	0	0	na
State Entitlements	443,193	436,975	6,218	1.4%
Interlocal Grants	0	0	0	na
Intergovernmental Service Revenues	3,632,045	3,309,709	322,336	9.7%
Total Intergovernmental Revenues	4,380,911	4,137,829	243,082	5.9%
CHARGES FOR SERVICES				
General Government	791,995	768,804	23,191	3.0%
Security of Persons and Property	220,981	194,385	26,596	13.7%
Physical Environment	0	0	0	na
Economic Environment	8,925	6,965	1,960	28.1%
Interfund Charges	287,942	403,106	(115,163)	(28.6)%
Total Charges for Services	\$1,309,843	\$1,373,259	(\$63,416)	(4.6)%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
FINES AND FORFEITURES				
Felony/Misdemeanor Penalties	\$176,832	\$136,107	\$40,725	29.9%
Civil Penalties	4,696	2,926	1,770	60.5%
Non-Parking Infractions	268,578	289,700	(21,123)	(7.3)%
Criminal Traffic Penalties	118,545	121,597	(3,052)	(2.5)%
Non-Traffic Penalties	51,878	53,096	(1,218)	(2.3)%
Criminal Costs	193,096	157,342	35,753	22.7%
Total Fines and Forfeitures	813,624	760,768	52,856	6.9%
MISCELLANEOUS REVENUES				
Interest Earnings	114,620	579,578	(464,959)	(80.2)%
Rents and Royalties	47,020	42,198	4,821	11.4%
Interfund/Interdepartmental	113,836	106,997	6,839	6.4%
Contributions & Donations	3,200	700	2,500	357.1%
Other Miscellaneous Revenues	24,345	8,696	15,649	180.0%
Total Miscellaneous Revenues	303,020	738,169	(435,149)	(58.9)%
SUB-TOTAL REV BEFORE OTHER	17,743,680	17,889,326	(145,645)	(0.8)%
OTHER FINANCING SOURCES				
Disposition of Fixed Assets	(1,110)	41,320	(42,430)	(102.7)%
Transfers In	2,121,465	1,342,492	778,973	58.0%
Total Other Financing Sources	2,120,355	1,383,812	736,543	53.2%
TOTAL REVENUES	\$19,864,036	\$19,273,138	\$590,897	3.1%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures

Period Ended April 30, 2009 (With Comparative Totals for Period Ended April 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY COMMISSIONERS - 107				
Salaries & Wages	\$251,796	\$236,191	\$15,605	6.6%
Personnel Benefits	75,521	67,260	8,261	12.3%
Supplies	3,681	6,242	(2,561)	(41.0)%
Other Services and Charges	13,853	12,579	1,274	10.1%
Capital Outlay	0	17,472	(17,472)	(100.0)%
Intergovernmental Services	0	0	0	na
Interfund Charges	23,747	60,024	(36,277)	(60.4)%
Total County Commissioners	368,598	399,769	(31,171)	(7.8)%
SUPERIOR COURT - 123				
Salaries & Wages	562,197	534,113	28,084	5.3%
Personnel Benefits	129,258	116,863	12,395	10.6%
Supplies	4,547	5,191	(644)	(12.4)%
Other Services and Charges	89,800	60,677	29,124	48.0%
Intergovernmental Services	150	0	150	na
Interfund Charges	49,499	191,445	(141,946)	(74.1)%
Total Superior Court	835,451	908,288	(72,837)	(8.0)%
COUNTY CLERK - 106				
Salaries & Wages	362,989	354,401	8,587	2.4%
Personnel Benefits	143,236	131,187	12,049	9.2%
Supplies	4,093	7,242	(3,149)	(43.5)%
Other Services and Charges	44,797	72,094	(27,297)	(37.9)%
Interfund Charges	102,673	151,282	(48,608)	(32.1)%
Total County Clerk	657,788	716,206	(58,419)	(8.2)%
DISTRICT COURT - 111				
Salaries & Wages	599,361	562,848	36,513	6.5%
Personnel Benefits	201,617	180,675	20,941	11.6%
Supplies	10,209	6,660	3,549	53.3%
Other Services and Charges	355,553	243,325	112,228	46.1%
Interfund Charges	81,013	191,225	(110,212)	(57.6)%
Total District Court	\$1,247,752	\$1,184,733	\$63,019	5.3%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY AUDITOR - 102				
Salaries & Wages	\$279,272	\$257,244	\$22,028	8.6%
Personnel Benefits	102,785	90,281	12,504	13.9%
Supplies	3,013	3,616	(603)	(16.7)%
Other Services and Charges	13,146	12,381	765	6.2%
Interfund Charges	88,146	131,302	(43,156)	(32.9)%
Capital Outlay	10,000	0	10,000	na
Total County Auditor	496,363	494,824	1,539	0.3%
COUNTY TREASURER - 124				
Salaries & Wages	198,224	200,069	(1,845)	(0.9)%
Personnel Benefits	72,715	68,995	3,720	5.4%
Supplies	3,237	5,035	(1,798)	(35.7)%
Other Services and Charges	49,310	45,762	3,548	7.8%
Interfund Charges	67,630	123,004	(55,374)	(45.0)%
Capital Outlay	0	0	0	na
Total County Treasurer	391,117	442,864	(51,747)	(11.7)%
BOARD OF EQUALIZATION - 103				
Salaries & Wages	9,679	7,498	2,181	29.1%
Personnel Benefits	740	574	167	29.1%
Supplies	49	72	(23)	(32.1)%
Other Services and Charges	2,565	1,000	1,565	156.4%
Interfund Charges	1,433	2,089	(656)	(31.4)%
Total Board of Equalization	14,466	11,233	3,233	28.8%
COUNTY ASSESSOR - 101				
Salaries & Wages	388,792	388,583	209	0.1%
Personnel Benefits	143,740	132,107	11,634	8.8%
Supplies	3,658	7,209	(3,551)	(49.3)%
Other Services and Charges	10,543	6,389	4,154	65.0%
Interfund Charges	137,641	208,848	(71,207)	(34.1)%
Total County Assessor	\$684,374	\$743,135	(\$58,761)	(7.9)%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended April 30, 2009 (With Comparative Totals for Period Ended April 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY PROSECUTING ATTORNEY - 117				
Salaries & Wages	\$859,834	\$838,944	\$20,889	2.5%
Personnel Benefits	289,339	262,103	27,236	10.4%
Supplies	9,428	8,762	666	7.6%
Other Services and Charges	42,331	81,905	(39,574)	(48.3)%
Interfund Charges	122,797	166,287	(43,490)	(26.2)%
Total Prosecuting Attorney	1,323,729	1,358,001	(34,272)	(2.5)%
PERSONNEL DEPARTMENT - 127				
Salaries & Wages	53,050	50,494	2,556	5.1%
Personnel Benefits	17,896	16,020	1,876	11.7%
Supplies	1,103	2,196	(1,092)	(49.8)%
Other Services and Charges	4,003	7,276	(3,273)	(45.0)%
Interfund Charges	11,406	12,793	(1,387)	(10.8)%
Total Personnel Department	87,458	88,779	(1,320)	(1.5)%
L.E.O.F.F. - 114				
Personnel Benefits	63,719	53,439	10,279	19.2%
Other Services and Charges	18,058	24,810	(6,752)	(27.2)%
Total L.E.O.F.F.	81,777	78,249	3,528	4.5%
GIS DEPARTMENT - 131				
Salaries & Wages	54,056	50,612	3,444	6.8%
Personnel Benefits	19,445	17,366	2,079	12.0%
Supplies	658	439	219	49.8%
Other Services and Charges	1,691	4,159	(2,468)	(59.3)%
Interfund Charges	6,461	22,842	(16,381)	(71.7)%
Total GIS Department	82,311	95,418	(13,107)	(13.7)%
INDIGENT PUBLIC DEFENSE - 136				
Salaries & Wages	47,202	51,764	(4,563)	(8.8)%
Personnel Benefits	14,876	14,702	174	1.2%
Supplies	994	250	744	298.1%
Other Services and Charges	502,093	393,576	108,517	27.6%
Interfund Charges	6,298	4,369	1,929	44.2%
Capital Outlay	0	1,292	(1,292)	(100.0)%
Total Indigent Public Defense	\$571,463	\$465,952	\$105,510	22.6%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
NON-DEPARTMENTAL (510.00) - 115				
Personnel Benefits	\$34,345	\$31,679	\$2,666	8.4%
Other Services and Charges	40,700	35,488	5,212	14.7%
Intergovernmental Services	2,020	2,179	(159)	(7.3)%
Interfund Charges	0	0	0	na
Total Non-Departmental (510.00)	77,065	69,346	7,719	11.1%
TOTAL GENERAL GOVERNMENT	6,909,711	7,038,032	(128,321)	(1.8)%
CIVIL SERVICE - 105				
Salaries & Wages	7,890	7,654	236	3.1%
Personnel Benefits	3,042	2,754	288	10.5%
Supplies	669	87	582	672.5%
Other Services and Charges	691	216	475	220.0%
Interfund Charges	2,216	1,549	667	43.1%
Total Civil Service	14,509	12,259	2,249	18.3%
COUNTY SHERIFF-ADMINISTRATION - 118				
Salaries & Wages	187,079	171,715	15,364	8.9%
Personnel Benefits	51,835	49,560	2,275	4.6%
Supplies	1,933	3,530	(1,597)	(45.2)%
Other Services and Charges	8,095	5,704	2,391	41.9%
Intergovernmental Services	179	179	0	0.0%
Interfund Charges	60,756	68,054	(7,298)	(10.7)%
Total County Sheriff-Administration	309,877	298,742	11,136	3.7%
COUNTY SHERIFF-PATROL - 121				
Salaries & Wages	1,064,137	972,529	91,608	9.4%
Personnel Benefits	332,317	282,252	50,065	17.7%
Supplies	53,802	100,672	(46,870)	(46.6)%
Other Services and Charges	36,211	37,077	(866)	(2.3)%
Intergovernmental Services	48,460	43,595	4,865	11.2%
Interfund Charges	389,990	335,402	54,588	16.3%
Capital Outlay	381,950	335,897	46,053	13.7%
Total County Sheriff-Patrol	\$2,306,867	\$2,107,424	\$199,443	9.5%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended April 30, 2009 (With Comparative Totals for Period Ended April 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY SHERIFF-TRAFFIC CONTROL - 125				
Salaries & Wages	\$85,285	\$80,714	\$4,571	5.7%
Personnel Benefits	25,400	23,430	1,970	8.4%
Supplies	3,805	6,684	(2,880)	(43.1)%
Other Services and Charges	1	347	(346)	(99.6)%
Intergovernmental Services	0	0	0	na
Interfund Charges	25,928	19,091	6,837	35.8%
Capital Outlay	0	29,658	(29,658)	(100.0)%
Total County Sheriff-Traffic Control	140,419	159,924	(19,505)	(12.2)%
COUNTY SHERIFF-CUSTODY - 120				
Salaries & Wages	2,699,658	2,594,642	105,016	4.0%
Personnel Benefits	952,472	870,738	81,734	9.4%
Supplies	132,974	162,068	(29,094)	(18.0)%
Other Services and Charges	457,374	431,194	26,179	6.1%
Intergovernmental Services	77,933	75,951	1,983	2.6%
Interfund Charges	891,947	848,228	43,720	5.2%
Capital Outlay	0	0	0	na
Total County Sheriff-Custody	5,212,358	4,982,821	229,537	4.6%
COUNTY SHERIFF C & R - 119				
Salaries & Wages	94,721	89,527	5,194	5.8%
Personnel Benefits	36,688	35,592	1,095	3.1%
Supplies	2,313	1,495	817	54.7%
Other Services and Charges	3,300	1,768	1,532	86.7%
Intergovernmental Services	328,044	334,895	(6,851)	(2.0)%
Interfund Charges	27,335	23,690	3,645	15.4%
Total County Sheriff-C & R	492,400	486,968	5,432	1.1%
NON-DEPARTMENTAL (520.00)				
Intergovernmental Services	34,467	34,467	0	0.0%
Total Non-Departmental (520.00)	34,467	34,467	0	0.0%
TOTAL PUBLIC SAFETY	\$8,128,947	\$7,717,050	\$411,897	5.3%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
FACILITIES DEPARTMENT - 110				
Salaries & Wages	\$138,018	\$130,686	\$7,332	5.6%
Personnel Benefits	52,240	46,899	5,341	11.4%
Supplies	31,753	27,217	4,536	16.7%
Other Services and Charges	167,498	143,288	24,211	16.9%
Interfund Charges	49,422	66,610	(17,188)	(25.8)%
Capital Outlay	0	0	0	na
Total Facilities Department	438,932	414,700	24,232	5.8%
NON-DEPARTMENTAL (530.00)				
Intergovernmental Services	23,328	16,799	6,530	38.9%
Interfund Payments	0	0	0	na
Total Non-Departmental (530.00)	23,328	16,799	6,530	38.9%
TOTAL PHYSICAL ENVIRONMENT	462,260	431,498	30,762	7.1%
PLANNING DEPARTMENT - 116				
Salaries & Wages	122,246	115,584	6,662	5.8%
Personnel Benefits	43,621	37,847	5,774	15.3%
Supplies	587	1,216	(629)	(51.7)%
Other Services and Charges	6,018	5,825	193	3.3%
Interfund Charges	29,000	42,217	(13,217)	(31.3)%
Total Planning Department	201,471	202,689	(1,218)	(0.6)%
TOTAL ECONOMIC ENVIRONMENT	201,471	202,689	(1,218)	(0.6)%
COUNTY CORONER - 109				
Salaries & Wages	48,728	45,604	3,124	6.8%
Personnel Benefits	15,154	13,201	1,953	14.8%
Supplies	1,863	1,426	438	30.7%
Other Services and Charges	16,934	13,339	3,595	27.0%
Interfund Charges	13,330	20,589	(7,259)	(35.3)%
Capital Outlay	0	0	0	na
Total County Coroner	\$96,009	\$94,159	\$1,850	2.0%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

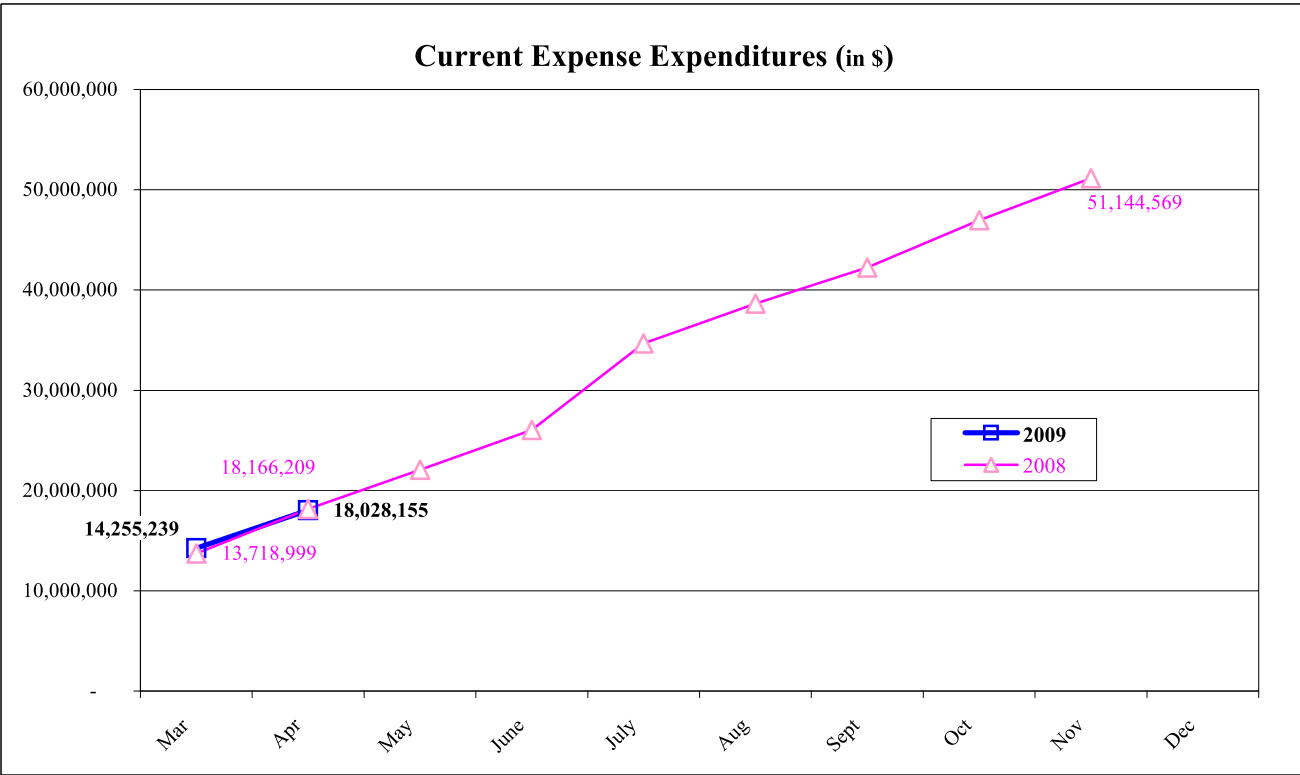
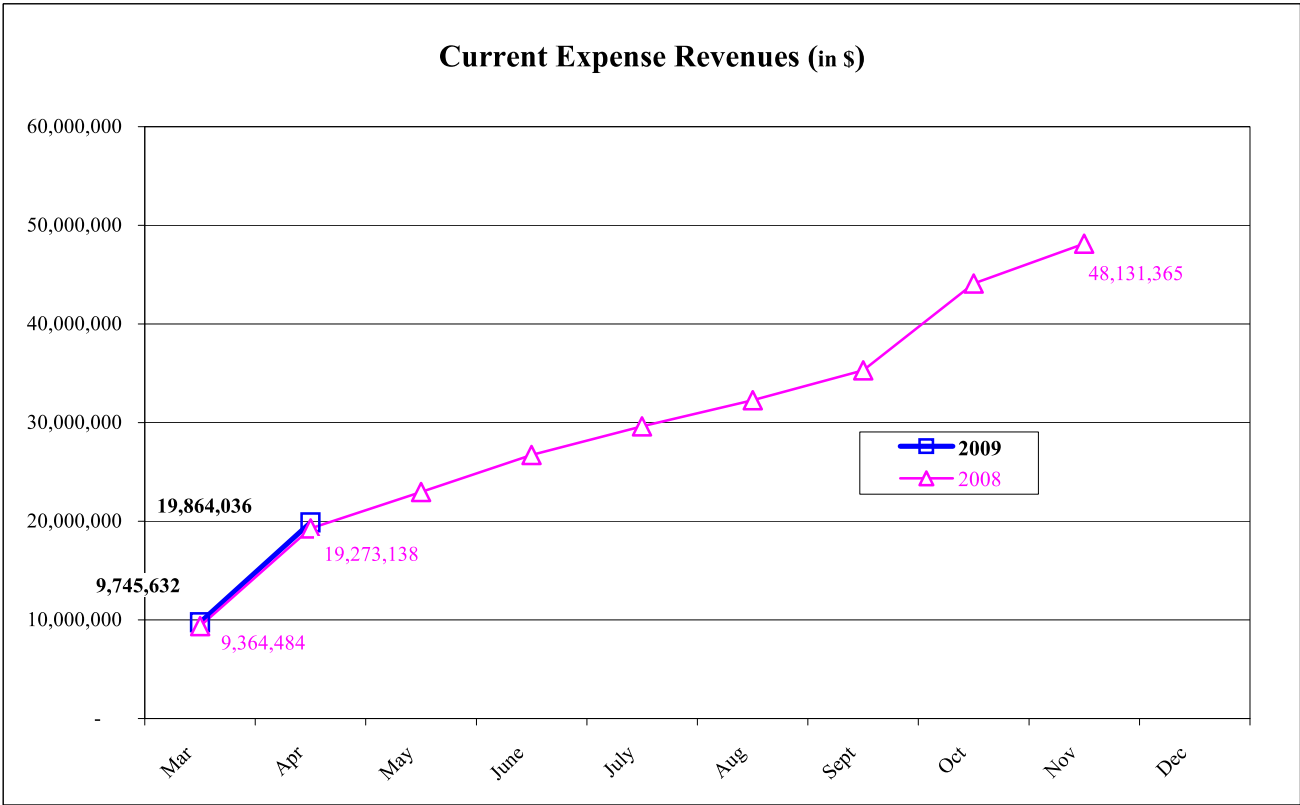
Period Ended April 30, 2009 (With Comparative Totals for Period Ended April 30, 2008)

	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
TB HOSPITAL (BF HEALTH) - 129				
Supplies	\$0	\$527	(\$527)	(100.0)%
Other Services and Charges	681	728	(48)	(6.5)%
Intergovernmental Services	3,906	11,719	(7,813)	(66.7)%
Total TB Hospital (BF Health)	4,587	12,974	(8,387)	(64.6)%
NON-DEPARTMENTAL (560.00)				
Intergovernmental Services	92,184	79,397	12,787	16.1%
Total Non-Departmental (560.00)	92,184	79,397	12,787	16.1%
TOTAL MENTAL & PHYSICAL HEALTH	192,780	186,530	6,251	3.4%
WSU EXTENSION - 108				
Salaries & Wages	27,222	23,996	3,227	13.4%
Personnel Benefits	7,016	6,020	996	16.5%
Supplies	1,393	4,065	(2,672)	(65.7)%
Other Services and Charges	32,869	25,379	7,490	29.5%
Interfund Charges	13,049	16,424	(3,375)	(20.5)%
Total WSU Extension	81,550	75,884	5,666	7.5%
PARKS DEPARTMENT - 126				
Salaries & Wages	41,995	40,229	1,766	4.4%
Personnel Benefits	15,128	13,584	1,545	11.4%
Supplies	4,437	6,202	(1,765)	(28.5)%
Other Services and Charges	10,452	5,256	5,195	98.8%
Interfund Charges	10,845	14,776	(3,931)	(26.6)%
Capital Outlay	0	0	0	na
Total Parks Department	82,858	80,048	2,811	3.5%
TOTAL CULTURE & RECREATION	\$164,408	\$155,932	\$8,477	5.4%



	2009 Actual	2008 Actual	Increase (Decrease)	% Increase (Decrease)
SUB-TOTAL BEFORE OTHER	\$16,059,578	\$15,731,731	\$327,848	2.1%
CAPITAL OUTLAY				
General Government	10,000	18,764	(8,764)	(46.7)%
Public Safety	381,950	365,555	16,395	4.5%
Physical Environment	0	0	0	na
Economic Environment	0	0	0	na
Mental & Physical Health	0	0	0	na
Culture & Recreation	0	0	0	na
Total Capital Outlay	391,950	384,319	7,631	2.0%
TRANSFERS OUT				
Sustainable Development	0	43,321	(43,321)	(100.0)%
Park Development	0	0	0	na
Election Reserve	533,720	533,720	0	0.0%
Juvenile Center	867,443	1,441,868	(574,425)	(39.8)%
Jail Depreciation	116,004	0	116,004	na
Capital Projects	0	0	0	na
Protective Inspection Fund	58,629	22,902	35,727	156.0%
Fairgrounds O & M	0	0	0	na
Alcohol Excise to H. Svcs	831	0	831	na
Justice Center Bond Fund	0	0	0	na
Domestic Violence Assessment Fund	0	8,349	(8,349)	(100.0)%
Total Transfers Out	1,576,627	2,050,159	(473,533)	(23.1)%
TOTAL EXPENDITURES	\$18,028,155	\$18,166,209	(\$138,054)	(0.8)%

COMPARATIVE 2009 vs. 2008



BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual

Period Ended April 30, 2009 (Time Elapsed: 33.3%)



	2009 Budget	2009 Actual	Percentage Received
TAXES			
General Property Taxes	\$17,508,685	\$7,973,133	45.5%
Retail Sales and Use Taxes	7,425,000	2,384,262	32.1%
Excise Taxes	403,906	107,626	26.6%
Interest and Penalty on Taxes	1,200,300	451,557	37.6%
Total Taxes	26,537,891	10,916,578	41.1%
LICENSES AND PERMITS			
Non-Business Licenses and Permits	39,500	19,704	49.9%
Total Licenses and Permits	39,500	19,704	49.9%
INTERGOVERNMENTAL REVENUES			
Federal Direct Grants	90,000	0	0.0%
Federal Entitlements, Impacts	63,500	86	0.1%
Federal Indirect Grants	812,936	178,999	22.0%
State Grants	701,601	126,589	18.0%
State Shared Revenues	1,064,068	0	0.0%
State Entitlements	978,695	443,193	45.3%
Intergovernmental Service Revenues	12,006,253	3,632,045	30.3%
Total Intergovernmental Revenues	15,717,053	4,380,911	27.9%
CHARGES FOR SERVICES			
General Government	2,467,803	791,995	32.1%
Security of Persons and Property	729,693	220,981	30.3%
Physical Environment	0	0	na
Economic Environment	26,800	8,925	33.3%
Interfund Charges	638,678	287,942	45.1%
Total Charges for Services	\$3,862,974	\$1,309,843	33.9%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual (Continued)

Period Ended April 30, 2009 (Time Elapsed: 33.3%)

	2009 Budget	2009 Actual	Percentage Received
FINES AND FORFEITURES			
Felony/Misdemeanor Penalties	\$389,350	\$176,832	45.4%
Civil Penalties	15,150	4,696	31.0%
Civil Infraction Penalties	965,000	268,578	27.8%
Criminal Traffic Penalties	407,000	118,545	29.1%
Non-Traffic Penalties	189,200	51,878	27.4%
Criminal Costs	487,350	193,096	39.6%
Total Fines and Forfeitures	2,453,050	813,624	33.2%
MISCELLANEOUS REVENUES			
Interest Earnings	2,072,000	114,620	5.5%
Rents and Royalties	194,006	47,020	24.2%
Interfund/Interdepartmental	129,410	113,836	88.0%
Contributions & Donations	5,700	3,200	56.1%
Other Miscellaneous Revenues	51,737	24,345	47.1%
Total Miscellaneous Revenues	2,452,853	303,020	12.4%
SUB-TOTAL REV BEFORE OTHER	51,063,321	17,743,680	34.7%
OTHER FINANCING SOURCES			
Disposition of Fixed Assets	1,250	(1,110)	-88.8%
Transfers In	2,121,465	2,121,465	100.0%
Total Other Financing Sources	2,122,715	2,120,355	99.9%
TOTAL REVENUES	\$53,186,036	\$19,864,036	37.3%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual

Period Ended April 30, 2009 (Time Elapsed: 33.3%)



	2009 Budget	2009 Actual	Percentage Used
COUNTY COMMISSIONERS - 107			
Salaries & Wages	\$755,035	\$251,796	33.3%
Personnel Benefits	224,920	75,521	33.6%
Supplies	11,719	3,681	31.4%
Other Services and Charges	46,328	13,853	29.9%
Capital Outlay	0	0	na
Intergovernmental Services	0	0	na
Interfund Charges	134,450	23,747	17.7%
Total County Commissioners	1,172,452	368,598	31.4%
SUPERIOR COURT - 123			
Salaries & Wages	1,727,380	562,197	32.5%
Personnel Benefits	404,143	129,258	32.0%
Supplies	28,100	4,547	16.2%
Other Services and Charges	328,410	89,800	27.3%
Intergovernmental Services	9,759	150	1.5%
Interfund Charges	297,743	49,499	16.6%
Total Superior Court	2,795,535	835,451	29.9%
COUNTY CLERK - 106			
Salaries & Wages	1,117,900	362,989	32.5%
Personnel Benefits	434,412	143,236	33.0%
Supplies	21,346	4,093	19.2%
Other Services and Charges	259,800	44,797	17.2%
Interfund Charges	233,610	102,673	44.0%
Total County Clerk	2,067,068	657,788	31.8%
DISTRICT COURT - 111			
Salaries & Wages	1,837,892	599,361	32.6%
Personnel Benefits	604,196	201,617	33.4%
Supplies	80,753	10,209	12.6%
Other Services and Charges	1,191,249	355,553	29.8%
Interfund Charges	249,221	81,013	32.5%
Total District Court	\$3,963,311	\$1,247,752	31.5%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended April 30, 2009 (Time Elapsed: 33.3%)

	2009 Budget	2009 Actual	Percentage Used
COUNTY AUDITOR - 102			
Salaries & Wages	\$794,800	\$279,272	35.1%
Personnel Benefits	292,108	102,785	35.2%
Supplies	9,008	3,013	33.5%
Other Services and Charges	45,316	13,146	29.0%
Capital Outlay	10,000	10,000	100.0%
Interfund Charges	254,442	88,146	34.6%
Total County Auditor	1,405,674	496,363	35.3%
COUNTY TREASURER - 124			
Salaries & Wages	646,192	198,224	30.7%
Personnel Benefits	234,507	72,715	31.0%
Supplies	13,815	3,237	23.4%
Other Services and Charges	84,027	49,310	58.7%
Interfund Charges	205,733	67,630	32.9%
Total County Treasurer	1,184,274	391,117	33.0%
BOARD OF EQUALIZATION - 103			
Salaries & Wages	26,674	9,679	36.3%
Personnel Benefits	2,041	740	36.3%
Supplies	200	49	24.4%
Other Services and Charges	5,155	2,565	49.8%
Interfund Charges	3,906	1,433	36.7%
Total Board of Equalization	37,976	14,466	38.1%
COUNTY ASSESSOR - 101			
Salaries & Wages	1,214,678	388,792	32.0%
Personnel Benefits	437,992	143,740	32.8%
Supplies	19,507	3,658	18.8%
Other Services and Charges	40,788	10,543	25.8%
Interfund Charges	343,094	137,641	40.1%
Total County Assessor	\$2,056,059	\$684,374	33.3%



	2009 Budget	2009 Actual	Percentage Used
COUNTY PROSECUTING ATTORNEY - 117			
Salaries & Wages	\$2,759,485	\$859,834	31.2%
Personnel Benefits	907,583	289,339	31.9%
Supplies	39,966	9,428	23.6%
Other Services and Charges	193,017	42,331	21.9%
Interfund Charges	229,529	122,797	53.5%
Total Prosecuting Attorney	4,129,580	1,323,729	32.1%
PERSONNEL DEPARTMENT - 127			
Salaries & Wages	160,326	53,050	33.1%
Personnel Benefits	53,693	17,896	33.3%
Supplies	5,500	1,103	20.1%
Other Services and Charges	26,886	4,003	14.9%
Interfund Charges	27,231	11,406	41.9%
Total Personnel Department	273,636	87,458	32.0%
L.E.O.F.F. - 114			
Personnel Benefits	192,775	63,719	33.1%
Other Services and Charges	52,150	18,058	34.6%
Total L.E.O.F.F.	244,925	81,777	33.4%
GIS DEPARTMENT - 131			
Salaries & Wages	163,571	54,056	33.0%
Personnel Benefits	58,880	19,445	33.0%
Supplies	2,100	658	31.3%
Other Services and Charges	9,703	1,691	17.4%
Interfund Charges	71,902	6,461	9.0%
Total GIS Department	306,156	82,311	26.9%
INDIGENT PUBLIC DEFENSE - 136			
Salaries & Wages	162,431	47,202	29.1%
Personnel Benefits	48,841	14,876	30.5%
Supplies	3,837	994	25.9%
Other Services and Charges	1,216,994	502,093	41.3%
Interfund Charges	11,522	6,298	54.7%
Capital outlay	0	0	na
Total Indigent Public Defense	\$1,443,625	\$571,463	39.6%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended April 30, 2009 (Time Elapsed: 33.3%)

	2009 Budget	2009 Actual	Percentage Used
NON-DEPARTMENTAL (510.00) - 115			
Personnel Benefits	\$75,400	\$34,345	45.6%
Other Services and Charges	413,820	40,700	9.8%
Intergovernmental Services	1,500	2,020	134.6%
Interfund Charges	0	0	na
Total Non-Departmental (510.00)	490,720	77,065	15.7%
TOTAL GENERAL GOVERNMENT	21,560,991	6,909,711	32.0%
CIVIL SERVICE - 105			
Salaries & Wages	24,170	7,890	32.6%
Personnel Benefits	9,159	3,042	33.2%
Supplies	3,000	669	22.3%
Other Services and Charges	35,555	691	1.9%
Interfund Charges	8,029	2,216	27.6%
Total Civil Service	79,913	14,509	18.2%
COUNTY SHERIFF-ADMINISTRATION - 118			
Salaries & Wages	547,470	187,079	34.2%
Personnel Benefits	171,214	51,835	30.3%
Supplies	15,435	1,933	12.5%
Other Services and Charges	30,310	8,095	26.7%
Intergovernmental Services	724	179	24.7%
Interfund Charges	132,713	60,756	45.8%
Total County Sheriff-Administration	897,866	309,877	34.5%
COUNTY SHERIFF-PATROL - 121			
Salaries & Wages	3,366,752	1,064,137	31.6%
Personnel Benefits	1,012,749	332,317	32.8%
Supplies	221,545	53,802	24.3%
Other Services and Charges	160,583	36,211	22.5%
Intergovernmental Services	56,416	48,460	85.9%
Interfund Charges	584,126	389,990	66.8%
Capital Outlay	538,782	381,950	70.9%
Total County Sheriff-Patrol	\$5,940,953	\$2,306,867	38.8%



	2009 Budget	2009 Actual	Percentage Used
COUNTY SHERIFF-TRAFFIC CONTROL - 125			
Salaries & Wages	\$274,891	\$85,285	31.0%
Personnel Benefits	84,495	25,400	30.1%
Supplies	22,747	3,805	16.7%
Other Services and Charges	8,115	1	0.0%
Intergovernmental Services	576	0	0.0%
Interfund Charges	26,507	25,928	97.8%
Capital Outlay	43,389	0	0.0%
Total County Sheriff-Traffic Control	460,720	140,419	30.5%
COUNTY SHERIFF-CUSTODY - 120			
Salaries & Wages	8,421,124	2,699,658	32.1%
Personnel Benefits	3,032,714	952,472	31.4%
Supplies	559,217	132,974	23.8%
Other Services and Charges	1,752,308	457,374	26.1%
Intergovernmental Services	180,072	77,933	43.3%
Interfund Charges	1,366,611	891,947	65.3%
Capital Outlay	0	0	na
Total County Sheriff-Custody	15,312,046	5,212,358	34.0%
COUNTY SHERIFF-C & R - 119			
Salaries & Wages	301,275	94,721	31.4%
Personnel Benefits	119,191	36,688	30.8%
Supplies	6,906	2,313	33.5%
Other Services and Charges	20,213	3,300	16.3%
Intergovernmental Services	731,676	328,044	44.8%
Interfund Charges	63,656	27,335	42.9%
Total County Sheriff-C & R	1,242,917	492,400	39.6%
NON-DEPARTMENTAL (520.00) - 115			
Intergovernmental Services	38,287	34,467	90.0%
Total Non-Departmental (520.00)	38,287	34,467	90.0%
TOTAL PUBLIC SAFETY	\$23,390,531	\$8,128,947	34.8%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended April 30, 2009 (Time Elapsed: 33.3%)

	2009 Budget	2009 Actual	Percentage Used
FACILITIES DEPARTMENT - 110			
Salaries & Wages	\$416,905	\$138,018	33.1%
Personnel Benefits	157,080	52,240	33.3%
Supplies	87,570	31,753	36.3%
Other Services and Charges	593,675	167,498	28.2%
Interfund Charges	93,410	49,422	52.9%
Capital Outlay	0	0	na
Total Facilities Department	1,348,640	438,932	32.5%
NON-DEPARTMENTAL (530.00) - 115			
Intergovernmental Services	41,657	23,328	56.0%
Interfund Payments	0	0	na
Total Non-Departmental (530.00)	41,657	23,328	56.0%
TOTAL PHYSICAL ENVIRONMENT	1,390,297	462,260	33.2%
PLANNING DEPARTMENT - 116			
Salaries & Wages	409,158	122,246	29.9%
Personnel Benefits	139,924	43,621	31.2%
Supplies	5,835	587	10.1%
Other Services and Charges	40,305	6,018	14.9%
Interfund Charges	81,396	29,000	35.6%
Total Planning Department	676,618	201,471	29.8%
TOTAL ECONOMIC ENVIRONMENT	\$676,618	\$201,471	29.8%



	2009 Budget	2009 Actual	Percentage Used
COUNTY CORONER - 109			
Salaries & Wages	\$153,129	\$48,728	31.8%
Personnel Benefits	46,386	15,154	32.7%
Supplies	6,604	1,863	28.2%
Other Services and Charges	93,335	16,934	18.1%
Interfund Charges	31,566	13,330	42.2%
Capital Outlay	0	0	na
Total County Coroner	331,020	96,009	29.0%
TB HOSPITAL (BF HEALTH) - 129			
Supplies	13,750	0	0.0%
Other Services and Charges	11,250	681	6.1%
Intergovernmental Services	46,875	3,906	8.3%
Total TB Hospital (BF Health)	71,875	4,587	6.4%
NON-DEPARTMENTAL (560.00)			
Intergovernmental Services	368,735	92,184	25.0%
Total Non-Departmental (560.00)	368,735	92,184	25.0%
TOTAL MENTAL & PHYSICAL HEALTH	771,630	192,780	25.0%
WSU EXTENSION - 108			
Salaries & Wages	77,680	27,222	35.0%
Personnel Benefits	32,637	7,016	21.5%
Supplies	10,375	1,393	13.4%
Other Services and Charges	104,815	32,869	31.4%
Interfund Charges	40,822	13,049	32.0%
Total WSU Extension	\$266,329	\$81,550	30.6%

BENTON COUNTY, WASHINGTON

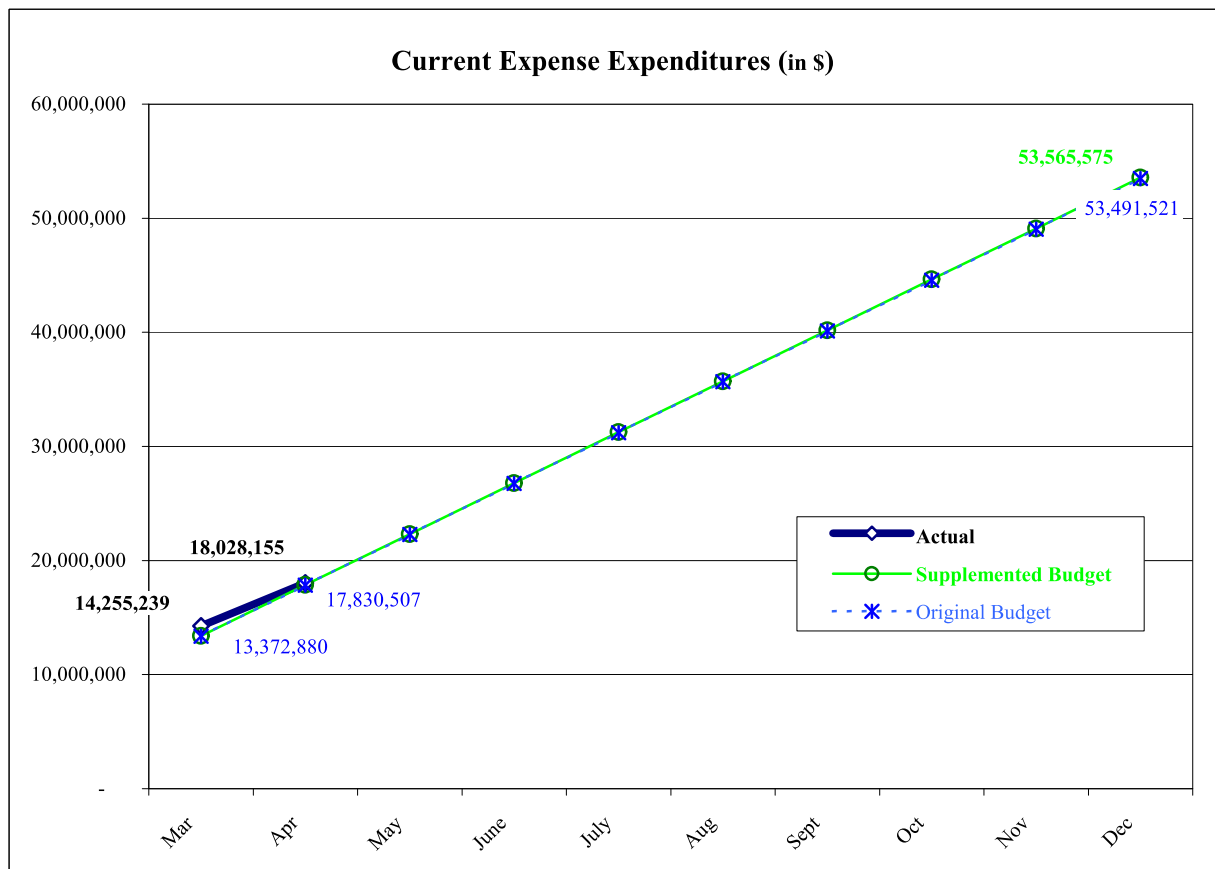
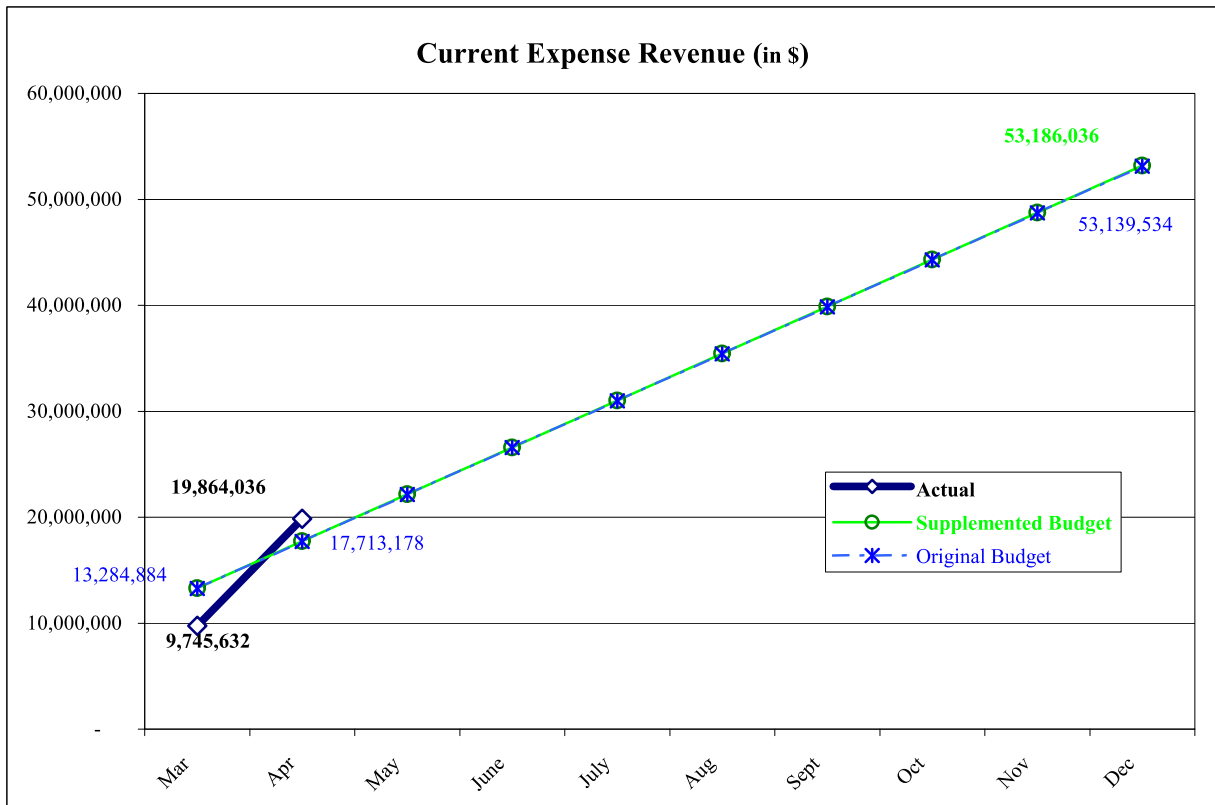
Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended April 30, 2009 (Time Elapsed: 33.3%)

	2009 Budget	2009 Actual	Percentage Used
PARKS DEPARTMENT - 126			
Salaries & Wages	\$131,440	\$41,995	32.0%
Personnel Benefits	44,669	15,128	33.9%
Supplies	25,394	4,437	17.5%
Other Services and Charges	24,252	10,452	43.1%
Interfund Charges	13,499	10,845	80.3%
Capital Outlay	0	0	na
Total Parks Department	239,254	82,858	34.6%
TOTAL CULTURE & RECREATION	505,583	164,408	32.5%
SUB-TOTAL BEFORE OTHER	48,295,650	16,059,578	33.3%
CAPITAL OUTLAY			
General Government	10,000	10,000	100.0%
Public Safety	582,171	381,950	65.6%
Physical Environment	0	0	na
Culture & Recreation	0	0	na
Total Capital Outlay	592,171	391,950	66.2%
TRANSFERS OUT			
Sustainable Development	0	0	na
Election Reserve	533,720	533,720	100.0%
Juvenile Center	3,965,401	867,443	21.9%
Jail Depreciation	116,004	116,004	100.0%
Capital Acquisition	0	0	na
Protective Inspection Fund	58,629	58,629	100.0%
Fairgrounds O & M	0	0	na
Alcohol Excise to H. Svcs	4,000	831	20.8%
Domestic Violence Assessment	0	0	na
Total Transfers Out	4,677,754	1,576,627	33.7%
TOTAL EXPENDITURES	\$53,565,575	\$18,028,155	33.7%

2009 ACTUAL vs. BUDGET



BENTON COUNTY, WASHINGTON

County Funds

Summary of Budget Supplements and Budget Impact

For the Period Ended April 30, 2009



Fund Number	Fund Name	Estimated Beginning Fund Balance plus Revenues	Changes to Estimated Revenues	Original Budget Appropriations	Changes to Original Budget Appropriations	Original Estimated Ending Fund Balance	Net Change to Ending Fund Balance
0000-101	Current Expense Totals	\$60,039,534	<u>\$46,502</u> <u>\$46,502</u>	\$53,491,521	<u>\$74,054</u> <u>\$74,054</u>	\$6,548,013	(\$27,552)

BENTON COUNTY, WASHINGTON

Current Expense 0000-101

Listing of Budget Supplements

For the Period Ended April 30, 2009

				Estimated Revenues			
Resolution Number	Department Number	Department Name	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
09-074	117	Prosecuting Attorney	\$74,054	288.00	Fund Balance	\$0	\$27,552
				338.15.0003	City W. Richland	46,502	
		Totals	<u>\$74,054</u>			<u>\$46,502</u>	<u>\$27,552</u>

BENTON COUNTY, WASHINGTON
Special Revenue Funds
Listing of Budget Supplements
For the Period Ended April 30, 2009



			Estimated Revenues		Impact to Fund Balance
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	

No Special Revenue fund supplements have been authorized to date for the 2009 budget

BENTON COUNTY, WASHINGTON

Internal Service Funds

Listing of Budget Supplements

For the Period Ended April 30, 2009



			Estimated Revenues		
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Central Services 0502-101					

No Internal Service supplements have been authorized to date for the 2009 budget



Schedule of Cash & Investment Activity

BENTON COUNTY, WASHINGTON

General and Special Revenue Funds

Schedule of Cash & Investment Activity

Period Ended April, 2009

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0000.101	Current Expense	\$11,491,566	\$20,717,832	\$11,781
0101.101	County Road	360,755	5,522,165	3,710,000
0103.101	Flood Control	841	1,112	0
0104.101	Veterans' Assistance	52,089	68,523	0
0106.101	Auditor's O & M	423,803	25,745	0
0108.101	Human Services	4,195,787	5,015,963	0
0110.102	Park Development	55,571	4,327	100,000
0111.101	Election Reserve	758,503	735,423	0
0112.101	Treasurer's O & M	18,443	30,323	0
0114.101	Path & Trails Reserve	3,514	4,588	0
0115.101	Benton-Franklin Juvenile Center	1,062,910	2,454,752	0
0116.101	Inmate Benevolence	315,312	255,977	0
0117.101	Juvenile Kitchen	17,382	12,000	0
0120.101	Crime Victim Compensation	145,628	109,470	0
0123.101	Fairgrounds Improvements	299,717	100,000	0
0124.101	Fairgrounds Operating Budget	588,874	73,811	0
0126.101	Sheriff's Investigative	205,143	2,500	0
0127.101	Canine and Boat Patrol	97,135	67,779	0
0129.101	REET Technology	125,494	7,179	0
0130.101	1/4 Percent Real Estate Excise Tax	1,029,888	98,385	0
0131.101	Probation Assessment	489,409	186,981	0
0132.101	Central Svcs Computer Replace	1,224,135	0	0
0133.101	1/10% Criminal Justice	5,824,492	947,883	0
0134.101	Noxious Weed Control	141,931	126,673	0
0135.101	Sustainable Development	566,188	39,970	0
0136.101	Courthouse Facilitator	79,043	20,646	0
0138.101	Family Services	18,511	9,795	0
0140.101	Family Services - Superior Court	34,926	3,774	0
0142.101	Jail Depreciation Reserve	25,195	122,990	20,000
0143.101	Distressed Area Capital	111,752	0	0
0144.101	Rural County Capital	5,324,024	859,884	0
0146.101	Clerk's Collection	595,706	208,903	0
0149.101	Protective Inspection Svcs	62,105	242,969	0
0150.101	Pest Board	75,471	45,759	0
0151.101	Work Crew Replacement	133,009	11,051	0
0152.101	State Housing	305,313	59,932	0
0153.101	VIT Impact	1,935,312	302,472	0
0154.101	Homeless Housing & Assistance	342,054	178,520	0
0155.101	Solid Waste Collection	361,886	112,788	0
0156.101	Trial Court Improvement	138,601	5,596	0
0157.101	Historical Document Preservation	143,636	12,913	0
0158.101	Domestic Violence Assessment	12,322	1,941	0
Total - General & Special Revenue Funds		\$39,193,376	\$38,809,297	\$3,841,781



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$18,884,016)	\$0	\$13,337,163	\$0	Current Expense
(5,042,297)	(3,865,000)	685,623	3,092,500	County Road
0	0	1,953	52,500	Flood Control
(55,100)	0	65,512	0	Veterans' Assistance
(30,636)	0	418,912	0	Auditor's O & M
(4,790,552)	0	4,421,198	0	Human Services
(26,548)	0	133,350	300,000	Park Development
(221,476)	0	1,272,450	0	Election Reserve
(31,297)	0	17,470	328,799	Treasurer's O & M
(31)	(6,000)	2,071	7,600	Path & Trails Reserve
(2,673,572)	(16,430)	827,660	0	Benton-Franklin Juvenile Center
(294,597)	0	276,692	0	Inmate Benevolence
(5,018)	0	24,364	0	Juvenile Kitchen
(88,944)	0	166,154	0	Crime Victim Compensation
(37,709)	0	362,008	0	Fairgrounds Improvements
(150,358)	0	512,327	0	Fairgrounds Operating Budget
(5,167)	0	202,476	0	Sheriff's Investigative
(39,357)	0	125,557	0	Canine and Boat Patrol
(34,872)	0	97,801	0	REET Technology
(42,000)	0	1,086,273	0	1/4 Percent Real Estate Excise Tax
(204,144)	0	472,245	0	Probation Assessment
(37,967)	0	1,186,168	0	Central Svcs Computer Replace
(2,678,363)	0	4,094,012	0	1/10% Criminal Justice
(112,221)	0	156,383	0	Noxious Weed Control
(46,342)	0	559,816	0	Sustainable Development
(22,852)	0	76,837	0	Courthouse Facilitator
(6,781)	0	21,526	0	Family Services
(20,000)	0	18,700	0	Family Services - Superior Court
(51,441)	(100,000)	16,744	977,000	Jail Depreciation Reserve
0	0	111,752	0	Distressed Area Capital
(2,045,998)	0	4,137,910	0	Rural County Capital
(177,606)	0	627,003	0	Clerk's Collection
(240,505)	0	64,569	0	Protective Inspection Svcs
(31,622)	0	89,608	0	Pest Board
0	0	144,060	0	Work Crew Replacement
0	0	365,245	1,100,000	State Housing
(601,465)	0	1,636,320	0	VIT Impact
(126,227)	0	394,347	100,000	Homeless Housing & Assistance
(91,942)	0	382,733	0	Solid Waste Collection
(79,044)	0	65,154	0	Trial Court Improvement
(34,687)	0	121,862	0	Historical Document Preservation
(35)	0	14,228	0	Domestic Violence Assessment
(\$39,062,789)	(\$3,987,430)	\$38,794,234	\$5,958,399	

BENTON COUNTY, WASHINGTON
County Funds
Schedule of Cash & Investment Activity
Period Ended April, 2009

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0270.201	CRID 11 & 12 Debt Service	\$197	\$46,211	\$0
0271.201	CRID # 15 Debt Service	950	3,387	0
0272.201	CRID # 16 Debt Service	7	1	30
0298.201	Health Bldg Bond	230,835	152,917	0
0299.101	Justice Center Bond	4,562,584	2,959,361	0
0303.401	Detox Center Construction	2,581	76	14,500
0305.101	Capital Projects	14,288,192	576,905	0
0501.101	Equipment Rental and Revolving	7,393	692,877	2,353,000
0502.101	Central Services	401,887	663,777	0
0503.101	Workers' Compensation	580,870	757,120	0
0504.101	Insurance Management	672,822	796,151	0
0505.101	Accumulated Leave	374,598	538,527	0
Total - Other County Funds		\$21,122,917	\$7,187,310	\$2,367,530

Fund Number	Description	Beginning cash Balance	Transfers In	Disbursements
6310.101	Claims Clearing Fund	\$2,921,076	\$53,602,681	(\$55,911,263)
6311.101	Payroll Clearing fund	11,749	2,070,797	(2,069,260)
Total - County Clearing Funds		\$2,932,825	\$55,673,478	(\$57,980,524)

		All Funds Beginning Balance	Total Fund Cash Balance Plus Clearing Funds = Net Cash Available
Grand Total		\$63,249,119	\$64,491,306



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$68)	\$0	\$46,340	\$11,741	CRID 11 & 12 Debt Service
(165)	0	4,173	2,896	CRID # 15 Debt Service
(37)		2	921	CRID # 16 Debt Service
0	0	383,752	0	Health Bldg Bond
0	0	7,521,945	0	Justice Center Bond
0	(14,500)	2,657	14,500	Detox Center Construction
(694,937)	0	14,170,160	0	Capital Projects
(573,073)	(2,405,000)	75,197	4,088,100	Equipment Rental and Revolving
(1,030,118)	0	35,546	0	Central Services
(384,950)	0	953,040	900,000	Workers' Compensation
(399,219)	0	1,069,753	34,000	Insurance Management
(104,398)	0	808,727	0	Accumulated Leave
(\$3,186,965)	(\$2,419,500)	\$25,071,293	\$5,052,159	

Net Cash Available
\$612,494
13,286
<u>\$625,780</u>

All Funds Current Investment
<u>\$11,010,557</u>